

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF PENNSYLVANIA

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IN RE: PHILADELPHIA ENTERTAINMENT	:	
AND DEVELOPMENT PARTNERS, LP,	:	Bankruptcy No. 14-12482
Debtor	:	
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IN RE: PHILADELPHIA ENTERTAINMENT	:	
AND DEVELOPMENT PARTNERS, LP,	:	
d/b/a FOXWOODS CASINO PHILADELPHIA,	:	
Plaintiff	:	
	:	
v.	:	Civil Action No. 2:20-cv-00295
	:	Adversary No. 14-00255
COMMONWEALTH OF PENNSYLVANIA	:	
DEPARTMENT OF REVENUE, and	:	
COMMONWEALTH OF PENNSYLVANIA,	:	
Defendants	:	

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**ORDER**

**AND NOW**, this 30<sup>th</sup> day of September, 2020, for the reasons set forth in the Opinion issued this date, **IT IS HEREBY ORDERED THAT**:

1. The Plaintiff's appeal is **DENIED**.
2. The Bankruptcy Court's decision dated December 31, 2019, is **AFFIRMED**.
3. The case is **CLOSED**.

BY THE COURT:

/s/ Joseph F. Leeson, Jr.  
JOSEPH F. LEESON, JR.  
United States District Judge